

Nicor Gas Company
Response to Illinois Commerce Commission
Docket No. 05-0106
First Data Request

BAP-006 Q. Indicate whether costs included in the 2004 annual reconciliation are limited to costs payable to outside providers.

BAP-006 A. All costs included in the 2004 annual reconciliation are costs payable to outside providers with the exception of gas utility bills paid to Nicor Gas for the Ciba-Geigy property. The utility bills, including the one for gas service that is paid to Nicor Gas, are incremental costs associated with Ciba-Geigy property. The property was purchased solely for the purpose of remediation.

Company Witness: Nancy J. Huston

Apr. 22, 2005

Nicor Gas Company
Response to Illinois Commerce Commission
Docket No. 05-0106
First Data Request

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Illinois Commerce Commission
JAN 29 2007
FINANCIAL ANALYSIS
DIVISION

- BAP-004 Q. Prepare and provide a detailed schedule of the MGP costs for the 2004 reconciliation period by individual MGP site. This schedule should show each charge and credit for MGP cleanup costs through the 2004 reconciliation period. Each item in the schedule should have the invoice date, the vendor, the invoice number, the purpose of the expenditure, and the accounting period of the expenditure. Include any additional information necessary to facilitate a review of actual invoices and/or other appropriate source documents. The schedule should show the total for each site for the 2004 reconciliation period.
- BAP-004 A. See 05 ECR 000088-000135, which is a detailed schedule of MGP costs by site.

Company Witness: Nancy J. Huston

Contractor	Invoice #	Invoice Date	Accounting Period	Amount	Description of Expenditure
Bank One - St. Louis Marriott	12913	10/29/04	October 2004	\$379.71	Hotel charge while attending Contaminated Sediment Conference - R. Tappan
Burns & McD Journal Entry				(\$32,869.78)	Reverse liability accrual for November 2003 invoice
Burns & McD Journal Entry				\$50,000.00	Reverse liability accrual for December 2003 invoice
Burns & McD Journal Entry				\$43,000.00	Liability accrual for November 2004
Burns & McD Journal Entry				\$42,000.00	Liability accrual for December 2004
Burns & McDonnell	23129-1045	December 17, 2003	November 2003	\$32,869.78	Suppl. Site investigation, remediation objectives and project management
Burns & McDonnell	23129-1046	January 16, 2003	December 2003	\$43,058.20	Supplemental site investigation and remediation objectives
Burns & McDonnell	23129-1047	February 20, 2004	January 2004	\$19,170.69	Continued Supplemental site investigation and Interim Remedial Action Compl. Report
Burns & McDonnell	23129-1048	March 11, 2004	February 2004	\$12,904.93	Suppl. Site investigation, remediation objectives, and interim actions
Burns & McDonnell	23129-1049	April 27, 2004	March 2004	\$20,712.88	Suppl. Site investigation, remediation objectives, and interim actions
Burns & McDonnell	23129-1050	May 25, 2004	April 2004	\$14,377.43	Continued Supplemental site investigation and Interim Remedial Action Compl. Report
Burns & McDonnell	23129-1051	June 23, 2004	May 2004	\$31,646.12	Continued Supplemental site investigation and ROR and RAP
Burns & McDonnell	23129-1052	July 20, 2004	June 2004	\$79,435.25	Continued Supplemental site investigation and project management
Burns & McDonnell	23129-1053	August 17, 2004	July 2004	\$122,141.57	Continued Supplemental site investigation and project management
Burns & McDonnell	23129-1054	September 25, 2004	August 2004	\$91,293.04	Suppl. site investigation and report, remediation obj. report and remedial alternatives eval.
Burns & McDonnell	23129-1055	October 20, 2004	September 2004	\$51,691.40	Suppl. Site investigation report, groundwater modeling and remediation obj. report
Burns & McDonnell	23129-1056	November 29, 2004	October 2004	\$43,247.94	Suppl. Site investigation report, groundwater modeling and remediation obj. report
ComEd Inv.	Misc. Billing		Fourth quarter 2003	(\$88,324.27)	Bill to ComEd for 50% of shared costs for fourth quarter 2003
ComEd Inv.	Misc. Billing		First quarter 2004	(\$26,394.25)	50% of shared costs for First quarter 2004 billed to ComEd 5/31/04
ComEd Inv.	Misc. Billing		Second quarter 2004	(\$63,098.29)	50% of shared costs for Second quarter 2004 billed to ComEd 9/21/04
ComEd Inv.	Misc. Billing		Third quarter 2004	(\$140,364.98)	50% of shared costs for Third quarter 2004 billed to ComEd 10/27/04
ComEd Journal Entry				\$96,795.17	Reverse fourth quarter 2003 accounts receivable estimate for ComEd invoice
D&P Construction Co., Inc.	072988	7/23/04	July 20, 2004	(\$64,123.97)	Accts recy for 50% reimbursement estimated from ComEd for 4th qtr.
Envirotech/Allied Waste	5886	11/30/04	October 2004	\$5,200.00	Relocate cement blocks on remediation site
Illinois EPA	A22-8	7/20/04	1/01 - 3/04	\$165.14	Disposal of waste from site investigation
Illinois EPA	A22-9	10/1/04	4/04 - 6/04	\$737.77	Services of State at site
SET Environmental, Inc.	93839	7/31/04	7/14/04	\$4,303.14	Services of State at site
SET Environmental, Inc.	93722	7/23/04	7/14/04	\$480.00	Clean out frac tank
				\$5,620.81	Dispose of waste from frac tank
				\$296,055.43	

Contractor	Invoice #	Invoice Date	Accounting Period	Amount	Description of Expenditure
		Site - Bloomington Activity 29973			
Burns & McD	25324-2045	January 16, 2004	December 2003	\$104,235.08	Suppl. site investigation and interim actions
Burns & McD	25324-2046	February 20, 2004	January 2004	\$78,804.36	Suppl. site investigation and interim actions
Burns & McD	25324-2047	March 11, 2004	February 2004	\$57,188.64	Suppl. site investigation and interim actions
Burns & McD	25324-2048	April 19, 2004	March 2004	\$48,011.05	Suppl. site investigation and interim actions
Burns & McD	25324-2049	May 25, 2004	April 2004	\$99,167.63	Suppl. site investigation, interim actions and finalized ROR and RAP
Burns & McD	25324-2050	June 23, 2004	May 2004	\$145,333.98	Suppl. site investigation, interim action, RAP and remedial action implementation
Burns & McD	25324-2051	July 20, 2004	June 2004	\$90,405.40	Suppl. site investigation, interim action and remedial action implementation
Burns & McD	25324-2052	August 17, 2004	July 2004	\$249,590.70	Suppl. site investigation, interim action and remedial action implementation
Burns & McD	25324-2053	September 25, 2004	August 2004	\$118,566.62	Suppl. site investigation field work and interim action design and planning
Burns & McD	25324-2054	October 20, 2004	September 2004	\$143,169.26	Suppl. site investigation, interim action design, planning and field work
Burns & McD	25324-2055	November 29, 2004	October 2004	\$141,575.40	Suppl. site investigation report, interim action design, planning and field work
Burns & McD - Journal Entry				\$90,000.00	Liability accrual for November 2004 invoice
Burns & McD - Journal Entry				\$450,000.00	Liability accrual for December 2004 invoice
Burns & McD - Journal Entry				(\$90,000.00)	Reverse liability accrual for December 2003
Clinton Landfill	390546/06	12/31/03	December 2003	\$459.05	Dispose of rental box, drop off rental box
Clinton Landfill	389487/06	12/05/03	December 2003	\$123.28	Rental of sealed box
Clinton Landfill	371173/06	7/15/03	July 2003	\$245.75	Rental of sealed box and drop of rental box
Clinton Landfill	404868/06	4/30/04	April 2004	\$95,604.80	Disposal of coal tar contaminated soil
Clinton Landfill	416063/06	7/3/04	7/16-7/31/04	\$131.50	Rental of sealed box
Clinton Landfill	413766/06	7/15/04	7/1-7/15/04	\$8.21	Rental of sealed box
Clinton Landfill	417829/06	8/15/04	8/1-8/15/04	\$490.41	Box rental, single box delivery, transport load to facility
Clinton Landfill	424126/06	9/30/04	9/16-9/30/04	\$19,647.80	Pickup loads and transport to disposal facility
Clinton Landfill	425795/06	10/15/04	10/1-10/15/04	\$13,619.29	Pickup loads and transport to disposal facility and box rental
Clinton Landfill	427881/06	10/31/04	10/16-10/31/04	\$1,011.50	Pickup load, transport to disposal facility and rental of sealed box
Clinton Landfill	429766/06	11/15/04	11/1-11/15/04	\$4,098.01	Pickup load, transport to disposal facility and rental of sealed box
Monti Communications Inc.	481	10/13/04	July - Sept. 2004	\$761.25	Professional community relations services
McLean County Title	01606	7/25/04	July 2004	\$100.00	Land trust fee
McLean County Title	01606-254667	8/31/04	August 2004	\$207.75	Balance of land trust fee charges
Illinois EPA	990-5	7/20/04	1/01 - 3/04	\$936.61	Services of State at site
SET Environmental	91502	12/18/03	12/16/03	\$1,503.81	Dispose of excavation water
SET Environmental	91516	12/19/03	12/02/03	\$2,000.00	Surcharge for nonconforming waste - DNAPL
SET Environmental	91887	01/29/04	1/16/04	\$2,856.28	Pump and wash tanks
SET Environmental	92961	5/12/04	4/30/04	\$4,046.82	Clean storage tank and dispose of liquids
SET Environmental	92783	4/28/04	4/26/04	\$2,158.33	Dispose of excavation water
SET Environmental	92782	4/28/04	4/27/04	\$1,866.63	Dispose of excavation water
SET Environmental	92875	4/30/04	4/26/04	\$2,238.61	Dispose of excavation water
SET Environmental	94815	10/31/04	9/29/04	\$17,413.24	Dispose of excavation water
SET Environmental	94986	11/19/04	11/18/04	\$1,789.64	Dispose of excavation water
SET Environmental - Journal Entry				(\$3,503.81)	Reverse liability accruals for December 2003
SET Environmental - Journal Entry				\$1,759.20	Liability accrual for December 2004 invoice
SET Environmental - Journal Entry				\$1,804.95	Liability accrual for December 2004 invoice
SET Environmental - Journal Entry				\$1,977.83	Liability accrual for December 2004 invoice
				\$1,871,545.88	

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Contractor	Invoice #	Invoice Date	Accounting Period	Amount	
Bank One		2/5/04	January 2004	\$615.29	Airfare & lodging for MGP Consortium, Juniper Beach, FL - N. Huston
Bank One		3/5/04	February 2004	\$685.87	GRI Remediation Seminar Hotel fee Phoenix, AZ - R. Tappan
Bank One		3/5/04	February 2004	\$689.86	GRI Remediation Seminar Hotel fee Phoenix, AZ - N. Huston
Bank One		5/14/04	May 2004	\$252.12	Hotel fee for MGP Consortium, Milwaukee, N. Huston
Bank One		6/21/04	June 2004	\$495.00	A.G.A. MGP Workshop fee for R. Tappan
Bank One		10/14/04	September 2004	\$576.20	Airfare to MGP Consortium, Rochester, NY - N. Huston
Bank One		12/02/04	October 2004	(\$39.37)	Credit to Strathallan Hotel, Rochester, NY - N. Huston
Black & Veatch	135811-71	1/9/04	December 2003	\$2,524.43	Maintain project schedule and general support
Black & Veatch	135611-72	2/13/04	January 2004	\$4,449.40	Maintain project schedule, general support and reports
Black & Veatch	135811-73	3/12/04	February 2004	\$3,644.55	Maintain project schedule, general support and reports
Black & Veatch	135611-74	4/9/04	March 2004	\$6,058.78	Maintain project schedule and general support
Black & Veatch	135611-75	5/14/04	April 2004	\$4,552.15	Maintain project schedule and general support
Black & Veatch	135611-76	6/11/04	May 2004	\$5,913.00	Maintain project schedule and general support
Black & Veatch	135611-77	7/9/04	June 2004	\$1,440.74	Maintain project schedule and general support
Black & Veatch	135611-78	8/13/04	July 2004	\$2,639.38	Maintain project schedule and general support
Black & Veatch	135611-79	9/10/04	August 2004	\$3,768.63	Maintain project schedule and general support
Black & Veatch	135811-80	10/08/04	September 2004	\$2,123.39	Maintain project schedule and general support
Black & Veatch	135611-81	11/09/04	October 2004	\$4,243.67	Maintain project schedule and general support
Black & Veatch	135611-82	11/29/04	November 2004	\$3,397.78	Maintain project schedule and general support
Black & Veatch Journal Entry				\$6,500.00	Liability accrual for December 2004 invoice
Black & Veatch Journal Entry				(\$4,500.00)	Reverse liability accrual for December 2003 invoice
Burns & McDonnell	25325-3045	January 16, 2004	December 2003	\$3,258.90	Project management and general support
Burns & McDonnell	25325-3046	February 20, 2004	January 2004	\$2,199.27	Project management and general support
Burns & McDonnell	25325-3047	March 11, 2004	February 2004	\$937.48	Project management and general support
Burns & McDonnell	25325-3048	April 27, 2004	March 2004	\$1,343.00	Project management and general support
Burns & McDonnell	25325-3049	May 25, 2004	April 2004	\$957.50	Project management and general support
Burns & McDonnell	25325-3050	June 23, 2004	May 2004	\$895.30	Project management and general support
Burns & McDonnell	25325-3051	July 20, 2004	June 2004	\$1,311.94	Project management and general support
Burns & McDonnell	25325-3052	August 17, 2004	July 2004	\$3,378.91	Project management and general support
Burns & McDonnell	25325-3053	September 25, 2004	August 2004	\$682.60	Project management and general support
Burns & McDonnell	25325-3054	October 20, 2004	September 2004	\$1,682.80	Project management and general support
Burns & McDonnell	25325-3055	November 29, 2004	October 2004	\$746.55	Project management and general support
Burns & McDonnell Journal Entry				\$1,000.00	Liability accrual for November 2004 invoice
Burns & McDonnell Journal Entry				\$1,000.00	Liability accrual for December 2004 invoice
Burns & McDonnell Journal Entry				(\$2,000.00)	Reverse liability accrual for December 2003 invoice
Claudia Macholz				\$319.67	Reimbursement for travel expenses to MGP conference in Phoenix, Arizona
ComEd	PEM303	12/10/03	Third quarter 2003	\$25,307.51	50% of shared costs for program/equipment management for 3rd qtr 2003
ComEd	PEM403	4/27/04	Fourth quarter 2003	\$11,251.35	50% of shared costs for program/equipment management for 4th qtr 2003
ComEd	PEM104	6/16/04	First quarter 2004	\$7,160.24	50% of shared costs for program/equipment management for 1st qtr 2004
ComEd	PEM204	08/31/04	Second quarter 2004	\$10,116.64	50% of shared costs for program/equipment management for 2nd qtr 2004
ComEd Journal Entry				\$4,445.00	Liability accrual for program/eqt. Mgt. invoice for 3rd qtr 2004
ComEd Journal Entry				\$11,579.00	Liability accrual for program/eqt. Mgt. invoice for 4th qtr 2004
ComEd Journal Entry				(\$25,307.51)	Reverse liability accrual for 3rd qtr 2003 program eqt. mgt. ComEd bill to Nicor Gas
ComEd Journal Entry				(\$6,307.00)	Reverse liability accrual for 4th qtr 2003 program eqt. mgt. ComEd bill to Nicor Gas
ish Inc.	40628	7/12/04	2004 - 2005	\$4,000.00	Annual membership dues including credit from first year
ish Inc. Journal Entry			February 13, 2004	(\$5,000.00)	Refund for double payment of membership dues in 2003
Mayer, Brown, Rowe & Maw	28146480	November 26, 2003	October 2003	\$3,929.72	Legal services
Mayer, Brown, Rowe & Maw	28155011	December 24, 2003	November 2003	\$4,157.19	Legal services
Mayer, Brown, Rowe & Maw	28164300	January 28, 2004	December 2003	\$3,464.12	Legal services
Mayer, Brown, Rowe & Maw	MAI022704A	February 27, 2004	January 2004	\$4,475.70	Legal services
Mayer, Brown, Rowe & Maw	MAI033004A	March 30, 2004	February 2004	\$7,372.56	Legal services
Mayer, Brown, Rowe & Maw	MAI073004	July 30, 2004	June 2004	\$1,449.00	Legal services
Mayer, Brown, Rowe & Maw	MAI043004	April 30, 2004	March 2004	\$936.66	Legal services
Mayer, Brown, Rowe & Maw	MAI052804	May 28, 2004	April 2004	\$87.75	Legal services
TOTAL 12/31/04				\$130,842.82	

HIRE Counsel New York, LLC	11699	4/4/04	Week ending 4/4/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11700	4/4/04	Week ending 4/4/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11755	4/11/04	Week ending 4/11/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11756	4/11/04	Week ending 4/11/04	\$618.75	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11757	4/11/04	Week ending 4/11/04	\$1,755.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11758	4/11/04	Week ending 4/11/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11759	4/11/04	Week ending 4/11/04	\$2,103.75	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11761	4/11/04	Week ending 4/11/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11762	4/11/04	Week ending 4/11/04	\$1,755.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11824	4/18/04	Week ending 4/18/04	\$1,771.50	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11825	4/18/04	Week ending 4/18/04	\$1,710.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11826	4/18/04	Week ending 4/18/04	\$1,884.38	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11827	4/18/04	Week ending 4/18/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11828	4/18/04	Week ending 4/18/04	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11829	4/18/04	Week ending 4/18/04	\$1,575.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	Multiple	4/25/04	April 2004	\$8,758.13	Review of documents re Spillane, Inv. # 11884-11889
HIRE Counsel New York, LLC	Multiple	6/6/04	May 2004	\$9,135.00	Review of documents re Spillane, Inv. # 12218-12222
HIRE Counsel New York, LLC	Multiple	6/11/04	May 2004	\$18,045.00	Review of documents re Spillane, Inv. # 11993-11997 and 12049-12052
HIRE Counsel New York, LLC	Multiple	7/7/04	May 2004	\$21,178.32	Review of documents re Spillane, Inv. # 12167-12171, 12109-12113
HIRE Counsel New York, LLC	Multiple	7/28/04	June 2004	\$21,255.94	Review of documents re Spillane, Inv. # 12338-12342, 12273-12277
HIRE Counsel New York, LLC	Multiple	8/4/04	July 2004	\$34,636.88	Review of documents re Spillane, Inv. # 12407-12411, 12469-12473, 12540-12544
HIRE Counsel New York, LLC	Multiple	8/26/04	July 2004	\$13,341.57	Review of documents re Spillane, Inv. # 12663-12667
HIRE Counsel New York, LLC	Multiple	8/30/04	August 2004	\$30,390.94	Review of documents re Spillane, Inv. # 12730-12734 & 12789-12793
HIRE Counsel New York, LLC	Multiple	8/31/04	August 2004	\$12,166.88	Review of documents re Spillane, Inv. # 12844-12848
HIRE Counsel New York, LLC	12664	7/25/04	July 2004	\$3,123.75	Review of documents re Spillane, duplicate payment
HIRE Counsel New York, LLC	Multiple	7/26/04	July 2004	\$34,879.71	Review of documents re Spillane, Inv. # 12961-12968 & 12910-12913
HIRE Counsel New York, LLC	11946	5/27/04	May 2004	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11760	4/11/04	April 2004	\$1,800.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	13833	11/21/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (L. Cohen)
HIRE Counsel New York, LLC	13834	11/21/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (M. Jones)
HIRE Counsel New York, LLC	13835	11/21/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (J. Prendki)
HIRE Counsel New York, LLC	13674	11/7/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (L. Cohen)
HIRE Counsel New York, LLC	13675	11/7/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (M. Jones)
HIRE Counsel New York, LLC	13676	11/7/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (J. Prendki)
HIRE Counsel New York, LLC	13755	11/14/04	November 2004	\$2,047.50	Review of documents re Spillane, et al. vs. ComEd, et al. (L. Cohen)
HIRE Counsel New York, LLC	13756	11/14/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (M. Jones)
HIRE Counsel New York, LLC	13757	11/14/04	November 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (J. Prendki)
HIRE Counsel New York, LLC	13601	10/31/04	October 2004	\$1,207.50	Review of documents re Spillane, et al. vs. ComEd, et al. (L. Cohen)
HIRE Counsel New York, LLC	13602	10/31/04	October 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (M. Jones)
HIRE Counsel New York, LLC	13603	10/31/04	October 2004	\$2,100.00	Review of documents re Spillane, et al. vs. ComEd, et al. (J. Prendki)
HIRE Counsel New York, LLC	38278457	10/17/04	October 2004	\$14,910.00	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	50414373	10/3/04	Sept. & Oct. 2004	\$97,230.01	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	11508026	10/24/04	October 2004	\$14,647.50	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	57084348	7/18/04	May & July 2004	\$23,578.12	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	14943576	10/10/04	October 2004	\$12,849.38	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel New York, LLC	59765233	9/12/04	September 2004	\$41,573.45	Review of documents re Spillane, et al. vs. ComEd, et al.
HIRE Counsel Journal Entry				\$10,381.88	Liability accrual for November and December 2004 invoices
Mayer, Brown, Rowe & Maw	28146490/2	November 26, 2003	October 2003	(\$385,400.00)	Reverse liability accrual for December 2003 invoice
Mayer, Brown, Rowe & Maw	28155011	December 24, 2003	November 2003	\$116,666.63	Legal services
Mayer, Brown, Rowe & Maw	28164300	January 28, 2004	December 2003	\$104,221.81	Legal services
Mayer, Brown, Rowe & Maw	28164320	January 28, 2004	Through December 2003	\$27,659.52	Legal services
Mayer, Brown, Rowe & Maw	MAI022704A	February 27, 2004	January 2004	\$131,399.60	Spillane vs. Utilities legal services
Mayer, Brown, Rowe & Maw	MAI033004A	March 30, 2004	February 2004	\$214,110.37	Legal services
				\$173,166.18	Legal services

Apr. 22, 2005

Nicor Gas Company
Response to Illinois Commerce Commission
Docket No. 05-0106
First Data Request

BAP-005 Q. Provide copies of pages from the general ledger, along with a description of the appropriate account numbers, which detail expenses associated with the Company's Rider 12 through the 2004 reconciliation period. Cross-reference the amounts included in the general ledger accounts to the schedule provided in the response to BAP-004.

BAP-005 A. See 05 ECR 000136, which is a copy of the balance sheet with beginning and ending balances for 2004 is attached. The total amount for 2004 (ending balance minus beginning balance for a total of \$15,208,695.63) is not the same as in the schedule provided in response to BAP-004. The balance sheet understates the amount by \$403,396.62. The following adjustments were made to the amount reported on the balance sheet in order to determine the 2004 expenditures.

- (\$1,438.45) due to insurance reallocation (this adjustment was made in Docket 04-0107, but the transaction was not posted until 2004, this corrects the 2004 total),
- \$399,835.07 due to reducing the 2003 cumulative total by this amount (disallowed in Docket 04-0107) and increasing the 2004 total by the same amount to offset the credit received from ComEd for the duplicate payment
- \$5,000 due to the credit received in 2004 for a duplicate payment that was not included in the 2003 reconciliation total

Company Witness: Nancy J. Huston